

**Amendments to the Specification:**

Please replace paragraph [0006] with the following amended paragraph:

However, the anisotropic etching process and the ~~[[dry]]~~ wet-etching process both need to be used in the procedure of the above method, as shown in Figs. 2(c)~(d), and render the above method more complicated. Therefore, it is desirable to develop a method of forming a bottom oxide layer in a trench structure at reduced cost and time.